

1040A**U.S. Individual Income Tax Return**

(99)

2004

IRS Use Only - Do not write or staple in this space.

Label (See page 17.)	L A B E L H E R E	Your first name and initial	Last name	OMB No. 1545-0085	
		TEST U	GRASS	Your social security number 400-00-4213	
		If a joint return, spouse's first name and initial	Last name	Spouse's social security number 400-00-2213	
		MAY B	GRASS		
Use the IRS label. Otherwise, please print or type.		Home address (number and street). If you have a P.O. box, see page 18.		Apt. no.	▲ Important! ▲ You must enter your SSN(s) above.
		74131 FESCUE DR			
		City, town or post office, state, and ZIP code. If you have a foreign address, see page 20. FRANKLIN KY 42134			

Presidential**Election Campaign**

(See page 18.)

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

You**Spouse**☒ **Yes**☐ **No**☐ **Yes**☒ **No****Filing status****1**☐ **Single****4**☐ **Head of household (with qualifying person).** (See page 19.)**2**☒ **Married filing jointly (even if only one had income)**

If the qualifying person is a child but not your dependent, enter this child's name here.

3☐ **Married filing separately.** Enter spouse's SSN above and**5**☐ **Qualifying widow(er) with dependent child (see page 19)**

Check only one box.

Exemptions**6 a**☒ **Yourself**If someone can claim you as a dependent, **do not** check box 6a.**b**☒ **Spouse****c****Dependents:**

Boxes checked on 6a and 6b

2

No. of children on 6c who:

☒ **lived with you****6**☐ **did not live with you due to divorce or separation (see page 20)**

Dependents on 6c not entered above

If more than six dependents, see page 19.

(1) First name

Last name

STATEMENT # 1

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) Check if qualifying child for child tax credit (see pg. 21)

Add numbers on lines above

8**d** Total number of exemptions claimed.**Income**
Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment.

7

Wages, salaries, tips, etc. Attach Form(s) W-2.

7**42,000****8 a****Taxable** interest. Attach Schedule 1 if required.**8a****b****Tax-exempt** interest. **Do not** include on line 8a.**8b****9 a****Ordinary** dividends. Attach Schedule 1 if required.**9a****b****Qualified** dividends (see page 22).**9b****10****Capital gain** distributions (see page 23).**10****11 a****IRA**

distributions.

11a**11 b****Taxable** amount

(see page 23).

11b**12 a****Pensions** and

annuities.

12a**12 b****Taxable** amount

(see page 24).

12b**13****Unemployment** compensation and Alaska Permanent Fund dividends.**13****1,650****14 a****Social security**

benefits.

14a**14 b****Taxable** amount

(see page 25).

14b**15****Add** lines 7 through 14b (far right column). This is your **total income**.**15****43,650****Adjusted gross income****16****Educator** expenses (see page 26).**16****17****IRA** deduction (see page 26).**17****1,200****18****Student** loan interest deduction (see page 29).**18****19****Tuition** and fees deduction (see page 29).**19****20****Add** lines 16 through 19. These are your **total adjustments**.**20****1,200****21****Subtract** line 20 from line 15. This is your **adjusted gross income**.**21****42,450**

Name(s) shown on page 1

Your social security number

TEST U & MAY B GRASS**400-00-4213****Tax, credits, and payments**22 Enter the amount from line 21 (adjusted gross income). 22 **42,450**23a Check ☐ You were born before January 2, 1940, ☒ Blind } Total boxes checked **1**
if: ☐ Spouse was born before January 2, 1940, ☐ Blind } 23a **1**b If you are married filing separately and your spouse itemizes deductions, see page 30 and check here **23b** ☐24 Enter your **standard deduction** (see left margin). 24 **10,650**25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25 **31,800**26 If line 22 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 22 is over \$107,025, see the worksheet on page 32. 26 **24,800**27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income**. **27** **7,000**28 **Tax**, including any alternative minimum tax (see page 31). 28 **703**

29 Credit for child and dependent care expenses.

Attach Schedule 2. 29 **470**

30 Credit for the elderly or the disabled. Attach Schedule 3. 30

31 Education credits. Attach Form 8863. 31 **233**

32 Retirement savings contributions credit. Attach Form 8880. 32

33 Child tax credit (see page 35). 33

34 Adoption credit. Attach Form 8839. 34

35 Add lines 29 through 34. These are your **total credits**. 35 **703**36 Subtract line 35 from line 28. If line 35 is more than line 28, enter -0-. 36 **0**

37 Advance earned income credit payments from Form(s) W-2. 37

38 Add lines 36 and 37. This is your **total tax**. **38** **0**39 Federal income tax withheld from Forms W-2 and 1099. 39 **1,450**

40 2004 estimated tax payments and amount applied from 2003 return. 40

41a **Earned income credit (EIC)**. 41a

b Nontaxable combat pay election. 41b

42 Additional child tax credit. Attach Form 8812. 42 **4,688**43 Add lines 39, 40, 41a, and 42. These are your **total payments**. **43** **6,138****Refund**

Direct deposit? See page 49 and fill in 45b, 45c, and 45d.

44 If line 43 is more than line 38, subtract line 38 from line 43. This is the amount you **overpaid**. 44 **6,138**45a Amount of line 44 you want **refunded to you**. **45a** **6,138**b Routing number **2 5 3 1 7 4 5 7 6** c Type: ☐ Checking ☒ Savingsd Account number **0 6 5 4 2 1 5 3**46 Amount of line 44 you want **applied to your 2005 estimated tax**. 46**Amount you owe**47 **Amount you owe**. Subtract line 43 from line 38. For details on how to pay, see page 50. **47**

48 Estimated tax penalty (see page 50). 48

Third party designeeDo you want to allow another person to discuss this return with the IRS (see page 51)? ☒ Yes. Complete the following. ☐ No

Designee's name

Phone no.

Personal identification

b JOHN DOE

b 888-555-1111

number (PIN)

b 1 1 1 1 2

Sign here

Joint return? See page 18. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature

Date

Your occupation

Daytime phone number

CONSULTANTSpouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

270-898-5541**SALESPERSON****Paid preparer's use only**

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no.

Schedule 2
(Form 1040A)

Department of the Treasury - Internal Revenue Service
Child and Dependent Care
Expenses for Form 1040A Filers

(99) 2004

OMB No. 1545-0085

Name(s) shown on Form 1040A: TEST U & MAY B GRASS
Your social security number: 400-00-4213

Before you begin: You need to understand the following terms. See Definitions on page 1 of the separate instructions.
Dependent Care Benefits, Qualifying Person(s), Qualified Expenses

Part I
(a) Care provider's name, (b) Address, (c) Identifying number, (d) Amount paid
Persons or organizations who provided the care

Did you receive dependent care benefits?
No: Complete only Part II below.
Yes: Complete Part III on page 2 next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See Schedule H and its instructions for details.

Part II
Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.
(a) Qualifying person's name, (b) Qualifying person's social security number, (c) Qualified expenses

3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons.
4 Enter your earned income. See the instructions.
5 If married filing jointly, enter your spouse's earned income...
6 Enter the smallest of line 3, 4, or 5.
7 Enter the amount from Form 1040A, line 22.
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.
If line 7 is:
Over But not over Decimal amount is
\$0 - 15,000 .35
15,000 - 17,000 .34
17,000 - 19,000 .33
19,000 - 21,000 .32
21,000 - 23,000 .31
23,000 - 25,000 .30
25,000 - 27,000 .29
27,000 - 29,000 .28
\$29,000 - 31,000 .27
31,000 - 33,000 .26
33,000 - 35,000 .25
35,000 - 37,000 .24
37,000 - 39,000 .23
39,000 - 41,000 .22
41,000 - 43,000 .21
43,000 - No limit .20
9 Multiply line 6 by the decimal amount on line 8. If you paid 2003 expenses in 2004, see the instructions.
10 Enter the amount from Form 1040A, line 28.
11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040A, line 29.

Part III

**Dependent
care benefits**

12	Enter the total amount of dependent care benefits you received for 2004. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2.	12	1,000
13	Enter the amount forfeited, if any. See the instructions.	13	100
14	Subtract line 13 from line 12.	14	900
15	Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s).	15	3,140
16	Enter the smaller of line 14 or 15.	16	900
17	Enter your earned income . See the instructions.	17	24,500
18	Enter the amount shown below that applies to you. <ul style="list-style-type: none"> ● If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). ● If married filing separately, see the instructions for the amount to enter. ● All others, enter the amount from line 17. 	18	17,500
19	Enter the smallest of line 16, 17, or 18.	19	900
20	Excluded benefits. Enter here the smaller of the following: <ul style="list-style-type: none"> ● The amount from line 19 or ● \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 18). 	20	900
21	Taxable benefits. Subtract line 20 from line 14. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."	21	
To claim the child and dependent care credit, complete lines 22-26 below.			
22	Enter \$3,000 (\$6,000 if two or more qualifying persons).	22	6,000
23	Enter the amount from line 20.	23	900
24	Subtract line 23 from line 22. If zero or less, stop . You cannot take the credit. Exception. If you paid 2003 expenses in 2004, see the instructions for line 9.	24	5,100
25	Complete line 2 on page 1 of this schedule. Do not include in column (c) any benefits shown on line 20 above. Then, add the amounts in column (c) and enter the total here.	25	2,240
26	Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on page 1 of this schedule and complete lines 4-11.	26	2,240

Additional Child Tax Credit

2004

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

Attachment
Sequence No. 47

Name(s) shown on return

Your social security number

TEST U & MAY B GRASS

400-00-4213

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 36 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	6,000
2	Enter the amount from Form 1040, line 51, or Form 1040A, line 33	2	
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	6,000
4	Enter your total earned income. See the instructions	4	42,000
4b	Nontaxable combat pay	4b	
5	Is the amount on line 4 more than \$10,750? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$10,750 from the amount on line 4. Enter the result	5	31,250
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input type="checkbox"/> No. If line 6 is zero, stop ; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input checked="" type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	4,688

Part II Certain Filers Who Have Three or More Qualifying Children

7	Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions	7	3,213
8	1040 filers: Enter the total of the amounts from Form 1040, lines 30 and 58, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 62. 1040A filers: Enter -0-.	8	
9	Add lines 7 and 8	9	3,213
10	1040 filers: Enter the total of the amounts from Form 1040, lines 65a and 66. 1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions).	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	3,213
12	Enter the larger of line 6 or line 11 here Next, enter the smaller of line 3 or line 12 on line 13.	12	4,688

Part III Your Additional Child Tax Credit

13	This is your additional child tax credit	13	4,688
----	--	----	-------

Enter this amount on
Form 1040, line 67, or
Form 1040A, line 42.

Education Credits

(Hope and Lifetime Learning Credits)

OMB No. 1545-1618

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions.

▶ Attach to Form 1040 or Form 1040A.

2004

Attachment
Sequence No. 50

Name(s) shown on return

Your social security number

TEST U & MAY B GRASS

400-00-4213

Caution: You **cannot** take both an education credit and the tuition and fees deduction (Form 1040, line 27, or Form 1040A, line 19) for the **same student** in the same year.

Part I Hope Credit. Caution: You cannot take the Hope credit for more than 2 tax years for the same student.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,000	(e) Subtract column (d) from column (c)	(f) Enter one-half of the amount in column (e)
	TEST U GRASS	400-00-4213	2,000	1,000	1,000	500
	MAY B GRASS	400-00-2213	1,500	1,000	500	250
2	Add the amounts in columns (d) and (f)	2	2,000			750
3	Tentative Hope credit. Add the amounts on line 2, columns (d) and (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶	3				2,750

Part II Lifetime Learning Credit

4	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions)
5	Add the amounts on line 4, column (c), and enter the total	5	
6	Enter the smaller of line 5 or \$10,000	6	
7	Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III ▶	7	

Part III Allowable Education Credits

8	Tentative education credits. Add lines 3 and 7	8	2,750
9	Enter: \$105,000 if married filing jointly; \$52,000 if single, head of household, or qualifying widow(er)	9	105,000
10	Enter the amount from Form 1040, line 37*, or Form 1040A, line 22	10	42,450
11	Subtract line 10 from line 9. If zero or less, stop ; you cannot take any education credits	11	62,550
12	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	12	20,000
13	If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places)	13	X
14	Multiply line 8 by line 13 ▶	14	2,750
15	Enter the amount from Form 1040, line 45, or Form 1040A, line 28	15	703
16	Enter the total, if any, of your credits from Form 1040, lines 46 and 48, or Form 1040A, lines 29 and 30	16	470
17	Subtract line 16 from line 15. If zero or less, stop ; you cannot take any education credits ▶	17	233
18	Education credits. Enter the smaller of line 14 or line 17 here and on Form 1040, line 49, or Form 1040A, line 31 ▶	18	233

* If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

00-561332-01013-5

IRS Use Only - Do not write or staple in this space.

Form **8453****U.S. Individual Income Tax Declaration
for an IRS e-file Return**

OMB No. 1545-0936

Department of the Treasury
Internal Revenue Service

For the year January 1-December 31, 2004

2004

▶ See instructions.

Use the
IRS label.
Otherwise,
please
print or
type.L
A
B
E
L

H
E
R
E

Your first name and initial

TEST U

Last name

GRASS

If a joint return, spouse's first name and initial

MAY B

Last name

GRASS

Home address (number and street). If you have a P.O. box, see instructions.

74131 FESCUE DR

Apt. no.

City, town or post office, state, and ZIP code

FRANKLIN, KY 42134

Your social security number

400-00-4213

Spouse's social security number

400-00-2213**Important!**
You **must** enter
your SSN(s) above.

Daytime phone number

270-898-5541**Part I Tax Return Information** (Whole dollars only)

1	Adjusted gross income (Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 4)	1	42,450
2	Total tax (Form 1040, line 62; Form 1040A, line 38; Form 1040EZ, line 10)	2	
3	Federal income tax withheld (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 7)	3	1,450
4	Refund (Form 1040, line 72a; Form 1040A, line 45a; Form 1040EZ, line 11a)	4	6,138
5	Amount you owe (Form 1040, line 74; Form 1040A, line 47; Form 1040EZ, line 12)	5	

Part II Declaration of Taxpayer (Sign only after Part I is completed.) **Be sure to keep a copy of your tax return.**6a ☒ I consent that my refund be directly deposited as designated in the electronic portion of my 2004 Federal income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.b ☐ I do not want direct deposit of my refund or I am not receiving a refund. RTN=253174576 Acct=06542153c ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to subsequent Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint Federal and state tax return and there is an error on my state return, I understand my Federal return will be rejected.

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2004, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I consent to allow my electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return, and (d) the date of any refund.

**Sign
Here**

Your signature

Date

Spouse's signature. If a joint return, **both** must sign.

Date

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (See instructions.)

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453 are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 1345, Handbook for Authorized IRS e-file Providers. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
Use Only	Firm's name (or yours if self-employed), address, and ZIP code	EIN		
	DRAKE INCOME TAX & ACCOUNTING	56-1494243		
	235 E PALMER	Phone no.		
	FRANKLIN, NC 28734	828-524-2922		

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN		
		Phone no.		

For Paperwork Reduction Act Notice, see instructions.

EEA

Form 8453 (2004)

740 KENTUCKY 2004
INDIVIDUAL INCOME TAX RETURN
Full-Year Residents Only

or taxable year beginning , and ending

A. Spouse's Social Security Number

400-00-2213

B. Your Social Security Number

400-00-4213

Name-Last, First, Middle Initial (Joint or combined return, give both names and initials.)

GRASS, TEST U**GRASS, MAY B**

Mailing Address (Number and Street or P.O. Box)

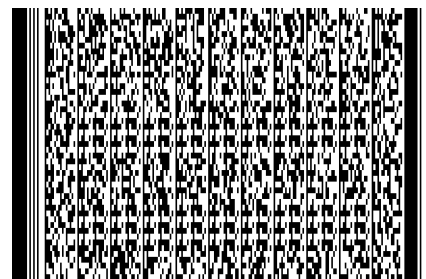
Apartment Number

74131 FESCUE DR

City, Town or Post Office

State

ZIP Code

FRANKLIN, KY 42134**FILING STATUS** (see instructions)

- 1 Single
- 2 ☒ Married, filing separately on this combined return. (If both had income.)
- 3 Married, filing joint return.
- 4 Married, filing separate returns. Enter spouse's Social Security number above and full name here. _____

POLITICAL PARTY FUND

Designating \$2 will not change your refund or tax due.

	A. Spouse	B. Yourself
Democratic	(1) <input checked="" type="checkbox"/>	(4) <input checked="" type="checkbox"/>
Republican	(2)	(5)
No Designation	(3)	(6)

CREDITS

Check Regular

Check both if 65 or over

Check both if blind

- 5 (a) Credits for yourself: ☒ (b) Credits for spouse: ☒
- 6 List first names of your dependent children who lived with you.
- (a) SEE STM 01 (b) _____ (c) _____ (d) _____
- 7 List name and relationship of other dependents.
- (a) _____ (b) _____
- 8 Add total number of credits claimed on lines 5, 6 and 7. If married filing separately on a combined return (Filing Status 2), divide the amount on line 8 and enter in Boxes A and B. All other filers enter the amount from line 8 in Box B ►
- Each taxpayer must claim his or her own credits from line 5. Credits from lines 6 and 7 may be divided.

- 5 Enter number of boxes checked **04**
- 6 Enter number of children listed **06**
- 7 Enter number of other dependents listed **00**

8 Enter total credits **10**

A. **04** **B.** **06**

ADJUSTED GROSS INCOME**A.** Spouse (Use if Filing Status 2 is checked.)**B.** Yourself (or Joint)

- 9 Enter amount from federal Form 1040, line 36; 1040A, line 21 or 1040EZ, line 4 9 **17,100.00** **25,350.00**
- 10 Additions from Schedule M, line 7 10
- 11 Add lines 9 and 10 11 **17,100.00** **25,350.00**
- 12 Subtractions from Schedule M, line 17 12
- 13 Subtract line 12 from line 11. This is your **Kentucky Adjusted Gross Income** 13 **17,100.00** **25,350.00**
- (If total of Columns A and B is \$25,000 or less, see Low Income Credit in instructions.)

TAXABLE INCOME

- 14 **Itemizers:** Enter itemized deductions from Kentucky Schedule A. **Nonitemizers:** Enter **\$1,870** in Columns A and/or B 14 **1,870.00** **1,870.00**
- 15 Subtract line 14 from line 13. This is your **Taxable Income** 15 **15,230.00** **23,480.00**

TAX

- 16 Enter tax from **Tax Table or Computation.** Check if from **Schedule TC** 16 **635.00** **1,087.00**
- 17 Add tax amount(s) in Column A and B, line 16 17 **1,722.00**

TAX

18	Enter amount from line 17	18	1,722.00
19	Multiply line 18 by the low income tax credit decimal amount _____ (_____ %) and enter here	19	
20	Subtract line 19 from line 18	20	1,722.00
21	Enter Child and Dependent Care Credit from federal Form 2441, line 9 <u>470.00</u> x 20% (.20)	21	94.00
22	Income Tax Liability. Subtract line 21 from line 20. If line 21 exceeds line 20, enter zero	22	1,628.00
23	Enter KENTUCKY USE TAX from worksheet in the instructions	23	
24	Add lines 22 and 23. This is your Total Tax Liability	24	1,628.00
25	(a) Enter Kentucky income tax withheld as shown on attached 2004 Form W-2, Wage and Tax Statements(s) 25(a)	25(a)	1,715.00
	(b) Enter 2004 Kentucky estimated tax payments 25(b)		
26	Add lines 25(a) and 25(b)	26	1,715.00
27	If line 26 is larger than line 24, enter AMOUNT OVERPAID (see instructions) See instructions for a detailed description of funds. ▶ (Enter amount(s) checked)	27	87.00
28	Nature and Wildlife Fund Contribution \$2 \$5 \$10 Other _____ 28		
29	Child Victims' Trust Fund Contribution \$2 \$4 <input checked="" type="checkbox"/> Other <u>24.00</u> 29	29	24.00
30	Bluegrass State Games and U.S. Olympic Committee Fund Contribution 30		
31	Veterans' Program Trust Fund Contribution 31		
32	Add lines 28 through 31	32	24.00
33	Amount of line 27 to be CREDITED to your 2005 estimated tax ESTIMATED TAX	33	
34	Subtract lines 32 and 33 from line 27. Amount to be REFUNDED TO YOU REFUND	34	63.00

TAX PAYMENT SUMMARY

35	If line 24 is larger than line 26, enter ADDITIONAL TAX DUE	35	
36	(a) 2210-K penalty _____ Check if Form 2210-K attached <input type="checkbox"/> (b) Interest _____	(c) Late payment penalty _____ (d) Late filing penalty _____ (e) Add lines 36(a) through 36(d). Enter here	36(e)
37	Add lines 35 and 36(e) and enter here. This is the AMOUNT YOU OWE OWE	37	

Make check payable to **Kentucky State Treasurer.**

Write your Social Security number and "KY Income Tax--2004" on the check.

Staple check on top of attached wage and tax statements on page 1.

Attach a complete copy of federal Form 1040 if you received farm, business, or rental income or loss.

If you are not required to attach a copy of your federal return, check here **▶**Do you wish to receive a packet next year? (check one) **▶**

Yes No

1 2 ☒

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

11-05-2004

Your Signature (If joint or combined return, both must sign.)

Spouse's Signature

Date Signed

11-05-2004

Typed or Printed Name of Preparer Other than Taxpayer

I.D. Number of Preparer

Date

(270) 898-5541
Telephone Number (daytime)

Mail to:

REFUNDS

Kentucky Department of Revenue, Frankfort, KY 40618-0006.

PAYMENTS

Kentucky Department of Revenue, Frankfort, KY 40619-0008.

Official Use Only

EST	CF	NT	P	B	F	R
-----	----	----	---	---	---	---

For Preparer's Records
Kentucky AGI Statement

2004

Name

TEST U & MAY B GRASS

SSN

400-00-4213

LINE 9, Federal Adjusted Gross Income

Enter the total amount of your federal adjusted gross income from your federal income tax return in Column B if Filing Status 1, 3 or 4 is used. Use Column A only when entering your spouse's income on a combined return (Filing Status 2). When using Filing Status 2, Columns A and B, Line 9, must equal your federal adjusted gross income. (Do not confuse federal adjusted gross income with federal taxable income shown on the federal return.)

Where husband and wife have filed a joint return for federal income tax purposes and have not elected to file a joint Kentucky income tax return, each spouse must claim his or her own income and deductions.

If you are not required to file a federal income tax return, enter on Line 9 the total of wages, salaries, tips, fees, commissions, bonuses, other payments for personal services, taxable scholarships and fellowships, taxable interest and dividends, trade or business income, unemployment compensation and all other income from sources within and without Kentucky including amounts not reported on attached wage and tax statements. If you have income not supported by a wage and tax statement, attach a supporting schedule showing the source and amount.

Determining Kentucky Adjusted Gross Income-Kentucky law requires that the individual income tax return begin with federal adjusted gross income and be adjusted for any differences to arrive at Kentucky adjusted gross income. Schedule M is designed to make "additions to" federal adjusted gross income and provides for "subtractions from" federal adjusted gross income. For a list of differences, see the Federal/Kentucky Individual Income Tax Differences chart and the line-by-line instructions.

NOTE: Line references below are from the Federal 1040 form.

Income		Spouse	Taxpayer
7	Wages, salaries, tips, etc. Attach Form(s) W-2	7 17,500	24,500
8	Taxable interest	8	
9	Ordinary dividends	9	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss)	12	
13	Capital gain or (loss)	13	
14	Other gains or (losses)	14	
15	IRA distributions	15	
16	Pensions and annuities	16	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc	17	
18	Farm income or (loss)	18	
19	Unemployment compensation	19	1,650
20	Social security benefits	20	
21	Other income.	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income -▶ .	22 17,500	26,150

Adjusted Gross Income		Spouse	Taxpayer
23	Educator expenses	23	
24	Exp of reservists; performing artists	24	
25	IRA deduction	25 400	800
26	Student loan interest deduction	26	
27	Tuition and fees deduction	27	
28	Health savings account deduction	28	
29	Moving expenses.	29	
30	One-half of self-employment tax	30	
31	Self-employed health insurance deduction	31	
32	SE SEP, SIMPLE, and qualified plans	32	
33	Penalty on early withdrawal of savings	33	
34	Alimony paid	34	

		Spouse	Taxpayer
35	Add lines 23 through 32a	35 400	800
36	Subtract line 33 from line 22. This is your adjusted gross income -▶ .	36 17,100	25,350

8453-K

Kentucky Individual Income Tax

42A740-S22

Declaration For Electronic Filing

Department of Revenue

► For calendar year January 1, 2004, through December 31, 2004.

2004

Use Kentucky label if correct. Otherwise print or type.	▶	Last name		First name (Joint or combined return, give both names and initials.)		Your Social Security number	
		GRASS		TEST U & MAY B		B. 400-00-4213	
		Mailing address - Number and street or P.O. box				Apt. number	
		74131 FESCUE DR					
		City, town or post office		State	ZIP code	Spouse's Social Security number	
		FRANKLIN		KY	42134	A. 400-00-2213	

PART I-Tax Return Information (Whole Dollars Only)

					A Spouse	B Taxpayer
1. Kentucky taxable income	740, line 15	740-EZ, line 3	1		15,230 .00	23,480 .00
2. Total tax liability	740, line 24	740-EZ, line 8	2			1,628 .00
3. Total Kentucky withholding	740, line 25a	740-EZ, line 9	3			1,715 .00
4. Total estimated payments	740, line 25b		4			.00
5. Refunded to you	740, line 34	740-EZ, line 13	5			63 .00
6. Amount you owe	740, line 37	740-EZ, line 14	6			.00

PART II- Direct Deposit of Refund or Direct Debit of Tax Amount Due (See Instructions)

7. Routing transit number (RTN)	The first two numbers of the RTN must be 01 through 12 or 21 through 32.							
8. Depositor account number (DAN)								
9. Type of account: <input type="checkbox"/> Savings <input type="checkbox"/> Checking	10. Debit amount		Debit date					

PART III-Declaration of Taxpayer (Sign only after Part I is completed.)

11. ☐ I consent that my refund be directly deposited as designated in Part II, and declare that the information shown on lines 7 through 9 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
12. ☒ I do not want direct deposit of my refund or am not receiving a refund.
13. ☐ I authorize the Kentucky Department of Revenue and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated above for payment of my state taxes owed on this return. To revoke a payment, I must contact the Kentucky Department of Revenue at (502) 564-4581 no later than two business days prior to the payment (debit) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the Kentucky Department of Revenue does not receive my full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my ERO or transmitter and the amounts in Part 1 above agree with the amounts on the corresponding lines of the electronic portion of my 2004 Kentucky income tax return. To the best of my knowledge and belief, my return is true, correct and complete. I consent to my ERO or transmitter sending my return and accompanying schedules and statements to the Kentucky Department of Revenue. I also consent to the Kentucky Department of Revenue sending my ERO and/or transmitter an acknowledgment of receipt or transmission and an indication of whether or not my return is accepted, and, if rejected, the reason(s) for the rejection.

► (270) 898-5541 11-05-2004

Your Signature (If joint or combined return, both must sign) Spouse's Signature Telephone Number (daytime) Date Signed

PART IV-Declaration and Signature of Electronic Return Originator and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453-K are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on this return. If Part II is completed, I declare that I have verified the taxpayer's proof of account and it agrees with the name shown on this form. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the Kentucky Department of Revenue, and have followed all other requirements in Kentucky Publication KY-1345, Kentucky Handbook for Electronic Filers of individual Income Tax Returns (Tax Year 2004). If I am also the paid preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. This declaration is based on all information of which I have any knowledge.

ERO's

Use Only

11-05-2004

Firm's name (or yours if self-employed) and address Signature Date I.D. Number of ERO FEIN ZIP code

DRAKE INCOME TAX & ACCOUNTING
235 E PALMER
FRANKLIN, NC 28734

Paid Preparer's

Use Only

Check ☐ if self-employed.

Firm's name (or yours if self-employed) and address Preparer's Signature Date I.D. Number of Preparer FEIN ZIP code

Kentucky Statement -- 01**6 List first names of your dependent children who lived with you:**

First Name

1. TIMOTHY2. MARY3. DAVID4. SUSAN5. PHILIP6. ANGELA

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

13. _____

14. _____

15. _____

16. _____

17. _____

18. _____

19. _____

20. _____

21. _____

22. _____

23. _____

24. _____

25. _____

**Calculation Result Form
For Practitioner Use ONLY! Do not submit to state.**

2004

Name(s)

TEST U & MAY B GRASS

Social Security No.

400-00-4213

Resident

Refund

Bal Due

Married Filing Separate Combined

87

Married Filing Joint

Non-Resident

Taxpayer Married Filing Separate

Spouse Married Filing Separate

Married Filing Joint

a Control number				Safe, accurate, FAST! Use irs e-file Visit the IRS website at www.irs.gov.	
b Employer identification number 02-9876543		1 Wages, tips, other compensation 24,500		2 Federal income tax withheld 900	
c Employer's name, address, and ZIP code LAST JOB INC 97 WHEATLEY AVE FRANKLIN KY 42134		3 Social security wages 24,500		4 Social security tax withheld 1,519	
		5 Medicare wages and tips 24,500		6 Medicare tax withheld 355	
		7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-4213		9 Advance EIC payment		10 Dependent care benefits 1,000	
e Employee's first name and initial Last name TEST U GRASS 74131 FESCUE DR FRANKLIN KY 42134		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee Retmnt. plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state I.D. no. KY 02888	16 State wages, tips, etc. 24,500	17 State income tax 1,715	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2 Wage and Tax Statement**

2004

Department of the Treasury-Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use irs e-file Visit the IRS website at www.irs.gov .	
b Employer identification number 02-5689124			1 Wages, tips, other compensation 17,500		2 Federal income tax withheld 550
c Employer's name, address, and ZIP code SNODGRASS FEED AND SEED 1 PLANTATION ST FRANKLIN KY 42134			3 Social security wages 17,500		4 Social security tax withheld 1,085
			5 Medicare wages and tips 17,500		6 Medicare tax withheld 254
			7 Social security tips		8 Allocated tips
d Employee's social security number 400-00-2213			9 Advance EIC payment		10 Dependent care benefits
e Employee's first name and initial Last name MAY B GRASS 74131 FESCUE DR FRANKLIN KY 42134			11 Nonqualified plans		12a See instructions for box 12
			13 Statutory employee Retmnt. plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State Employer's state I.D. no. KY 023456	16 State wages, tips, etc. 17,500	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2 Wage and Tax Statement**

2004

Department of the Treasury-Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Child Tax Credit Worksheet

Keep for your records.

Name(s) as shown on return

Your social security number

TEST U & MAY B GRASS

400-00-4213

Before you begin:

If you received (before offset) an advance payment of the child tax credit and you filed a joint return for 2003, you and your spouse are each considered to have received one-half of the payment.

If you received Notice 1319, have it available. The notice shows the amount of your advance payment (before offset). If you do not have Notice 1319, you check the amount of your advance payment (before offset) on the IRS website at www.irs.gov. You will need to enter your SSN, your 2003 filing status, and the total number of exemptions you claimed on line 6d of your 2003 Form 1040 or Form 1040A.

Part 1	1.	Number of qualifying children: <u>6</u> X \$1,000. Enter the result.	1	<u>6,000</u>
	2.	Enter the amount, if any, of your advance child tax credit (before offset).	2	<u> </u>
	3.	Is line 1 less than line 2? <input type="checkbox"/> Yes. STOP You cannot take this credit. If line 2 is more than line 1, you do not have to pay back the difference.		
		<input checked="" type="checkbox"/> No. Subtract line 2 from line 1.	3	<u>6,000</u>
	4.	Enter the amount from Form 1040, line 35, or Form 1040A, line 22.	4	<u>42,450</u>
	5.	1040 Filers. Enter the total of any - <ul style="list-style-type: none"> ● Exclusion of income from Puerto Rico, and ● Amounts from Form 2555, lines 43 and 48; Form 2555-EZ, line 18; and Form 4563, line 15. 1040A Filers. Enter -0-.	5	<u> </u>
	6.	Add lines 4 and 5. Enter the total.	6	<u>42,450</u>
	7.	Enter the amount shown below for your filing status. <ul style="list-style-type: none"> ● Married filing jointly - \$110,000 ● Single, head of household, or qualifying widow(er) - \$75,000 ● Married filing separately - \$55,000 	7	<u>110,000</u>
	8.	Is the amount on line 6 more than the amount on line 7? <input checked="" type="checkbox"/> No. Leave line 8 blank. Enter -0- on line 9. <input type="checkbox"/> Yes. Subtract line 7 from line 6. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.).	8	<u> </u>
	9.	Multiply the amount on line 8 by 5% (.05). Enter the result.	9	<u>0</u>
10.	Is the amount on line 3 more than the amount on line 9? <input type="checkbox"/> No. STOP You cannot take the child tax credit on Form 1040, line 49, or Form 1040A, line 33. You also cannot take the additional child tax credit on Form 1040, line 65, or Form 1040A, line 42. Complete the rest of your Form 1040 or 1040A. <input checked="" type="checkbox"/> Yes. Subtract line 9 from line 3. Enter the result. Go to Part 2.	10	<u>6,000</u>	

Part 2	11.	Enter the amount from Form 1040, line 43, or Form 1040A, line 28.	11	<u>703</u>																													
	12.	Add the amounts from - <table border="0"> <tr> <td>Form 1040</td> <td>or</td> <td>Form 1040A</td> <td></td> </tr> <tr> <td>Line 44</td> <td></td> <td>Line 29</td> <td>+ <u>470</u></td> </tr> <tr> <td>Line 45</td> <td></td> <td>Line 30</td> <td>+ <u> </u></td> </tr> <tr> <td>Line 46</td> <td></td> <td>Line 31</td> <td>+ <u>233</u></td> </tr> <tr> <td>Line 47</td> <td></td> <td>Line 32</td> <td>+ <u> </u></td> </tr> <tr> <td>Line 48</td> <td></td> <td></td> <td>+ <u> </u></td> </tr> <tr> <td colspan="3">Enter the total.</td> <td>12</td> <td><u>703</u></td> </tr> </table>	Form 1040	or	Form 1040A		Line 44		Line 29	+ <u>470</u>	Line 45		Line 30	+ <u> </u>	Line 46		Line 31	+ <u>233</u>	Line 47		Line 32	+ <u> </u>	Line 48			+ <u> </u>	Enter the total.			12	<u>703</u>		
	Form 1040	or	Form 1040A																														
	Line 44		Line 29	+ <u>470</u>																													
	Line 45		Line 30	+ <u> </u>																													
	Line 46		Line 31	+ <u>233</u>																													
	Line 47		Line 32	+ <u> </u>																													
	Line 48			+ <u> </u>																													
	Enter the total.			12	<u>703</u>																												
	13.	Are you claiming any of the following credits? <ul style="list-style-type: none"> ● Adoption credit, Form 8839 ● Mortgage interest credit, Form 8396 ● District of Columbia first-time homebuyer credit, Form 8859 <input checked="" type="checkbox"/> No. Enter the amount from line 12. <input type="checkbox"/> Yes. Complete the Line 13 Worksheet to figure the amount to enter here.	13	<u>703</u>																													
14.	Subtract line 13 from line 11. Enter the result.	14	<u> </u>																														
15.	Is the amount on line 10 of this worksheet more than the amount on line 14? <input type="checkbox"/> No. Enter the amount from line 10. <input checked="" type="checkbox"/> Yes. Enter the amount from line 14. See the TIP below.	15	<u> </u>																														

TIP

You may be able to take the **additional child tax credit** on Form 1040, line 65, or Form 1040A, line 42, only if you answered "Yes" on line 15.

- First, complete your Form 1040 through line 64, or Form 1040A through line 41.
- Then, use Form 8812 to figure any additional child tax credit.

Enter this amount on Form 1040, line 49, or Form 1040A, line 33.

1040

Diagnostic Summary

2004

Name(s)

TEST U & MAY B GRASS

Social Security #

400-00-4213

DE BY.

DATA ENTRY . . . 54

PREPARED BY . . .

CALCULATIONS . 66

RESIDENT STATE . KY

HOME: 270-898-5888

KEYSTROKES . . . 767

FILING STATUS . . . 2

WORK: 270-898-5541

DATE 11-05-2004

TIME 11:06:01

RECEIPT:

	2004 FEDERAL	2003 FEDERAL (IF AVAILABLE)
EXEMPTIONS	8	8
AGI	42,450	
TAXABLE INCOME	7,000	
TAX	703	
OVERPAYMENT	6,138	
REFUND	6,138	
REFUND APPLIED TO EST		
BALANCE DUE		
TOTAL FORMS		

State	Taxpayer/AGI	Spouse/AGI	Taxpayer/Taxable	Spouse/Taxable	Taxpayer/tax	Spouse/tax	Refund	Balance Due
KY	42,450		38,710		1,628		63	

Form	Default #	Form Name	Item	Pages	Charge
	3	Form 1040A		2	20.00
	378	Unemploy Comp	1	2	20.00
	21	Form 2441		1	
	48	Form 8812		1	
	72	Form 8863		1	
	95	Form 8453		1	30.00
	101	Statement 01		1	
	145	Statement 45		1	
	146	Statement 46		1	
	147	Statement 47		1	
	197	Statement 97		1	1.00
	197	Statement 97		1	1.00
	200	Form W-2		1	5.00
	200	Form W-2		1	5.00
	230	Wksht 8812		1	
	253	Comparison		1	
	2,801	KY 740		2	
	2,802	KY AGISUM		1	
	2,825	KY 8453		1	
	2,829	KY DE_ATT		1	
	2,838	KY Result		1	
		\$			82.00